

elimination of exposed flaws and breaches;

2) make proposals on elimination of any revealed flaws and breaches and on their prevention in future;

3) take measures for elimination of detected breaches of the law during the public financial control and bringing of guilty persons to responsibility as required by law;

4) perform other functions set by the laws of Ukraine and assigned to it by the President of Ukraine.

Thus, each element of public financial control has its own drawbacks and is far from being perfect. The existing list of shortcomings should be supplemented by common drawbacks that can not be attributed to a specific element:

1. PFC system exists as a combination of separated units and does not operate as a united system.

2. PFC system does not meet European requirements for a number of reasons, such as the prevalence of follow-up control over the previous and current.

3. PFC system is not based on thorough theoretical foundation. Most of the key concepts are even enshrined in law that hinders the development of PFC and create difficulties for furthers reforms.

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DEMOCRACY IN THE UKRAINIAN LEGISLATION: ACTUAL ISSUES

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“The government of the people, by the people and for the people”

Abraham Lincoln

Democracy is a system of government by the whole population or all the eligible members of a state, typically through elected representatives. Due to this principle the aristocracy, the land lords and politicians have to work according to the wishes of a common man. The main object of their political activities is thus the welfare, betterment and amelioration of the poor masses of the country who elect them as their representatives and to whom they are answerable for their duties and responsibilities.

Under the Art. 1 of the fundamental law: Ukraine is a sovereign and

independent, democratic, social, law-based state.

Proclamation of the Art. 1 of the Ukrainian constitution means that it is based on the implementation of the real democracy, respect of the rights and freedoms of its citizens, their active participation in the formation of the state apparatus, controlling of its activity through elections and representative institutions. According to these requirements Ukrainian state should create conditions for effective civil society.

The next manifestation of the democracy in Ukraine is a local government. The Art. 2 of the law of Ukraine “On Local Government” states that: “Local government in Ukraine –it is guaranteed by the state law and real ability of the territorial community - residents of a village or a voluntary association of rural community of several villages, towns, cities - independently or under the responsibility of authorities solve different issues of the local importance within the Constitution and laws of Ukraine”.

It is interesting that some countries do not use the term such as "local government". For example, in the UK, Japan, Israel, which are decentralized unitary states, there are no local governments, as these functions are carried out exclusively by residents of administrative units and public authorities on the ground are missing.

But despite this fact, Ukraine also has local public administrations that perform the same functions as local government does.

In this matter we have created principle of dual-power on the local level. To solve this problem, we have to use the European experience of decentralization of the public power and adopt this principle in the Ukrainian legislation, too.

Decentralization is very important for Ukraine at the moment. The concept of decentralization is mentioned in Art. 132 of the Constitution of Ukraine, according to which, Ukraine territorial system is based on the principles of unity and territorial integrity, combination of centralization and decentralization in exercising of government power.

Specificity of decentralization as an alienation of government necessitates division socially important needs and interests to those which are performed only by the state, and those practical implementation of which may be transferred to other entities.

Using the conception of the decentralization of public power adopted by Cabinet of Ministers, first of all we have to adopt the law: “On Local Government” in the new version. The second task is to change different laws such as: “On Administrative-territorial Structure”, “On Local State Administrations”, “Tax Code of Ukraine” and many others.

One more problem of the democracy in Ukraine is an issue of the local referendum. There was an attempt to adopt the law “On Local Referendum”, but, unfortunately, it was failed.

An integral part of the democracy is a right of the people to solve their problems, relating to the local jurisdiction, by voting on the local level. It will make the life of the citizens much easier for them, because everybody would be able to choose what he/she wants and what doesn't want. Accordingly, the desire of the citizens will be adopted on the legislation level.

Summing up the results of our research, we can conclude that, despite the fact of the imperfection of the Ukrainian legislation, we can state such a young country as Ukraine is going in the right direction. Since its independence we have done an incredible step forward to the real democracy.

We have to do the next steps:

- To adopt new version of the law “On Local Government”.
- To change other laws that are connected with the subjects, which perform local power.
- To adopt a law “On Local Referendum”.
- To implement other EU laws which proclaim a real democracy for Ukrainian citizens.

Particularly, the last Ukrainian events in the winter 2013-2014 show us that we are ready for the democracy, which we deserve, and we won't stop on this difficult, but noble path.

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WAYS OF IMPROVING THE PROCESS OF RATIFICATION AND IMPLEMENTATION OF INTERNATIONAL INSTRUMENTS INTO NATIONAL LABOUR LEGISLATION OF UKRAINE

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Democratization of Ukrainian society - the basic component of Ukraine's accession to the European space. Ukraine's active participation in the life of the world community attracts increased interest in the labour regulation as well as in its interaction with various international organizations and intergovernmental associations. Any regulation of the corresponding relations involves understanding of the legal instruments under which it is carried out. International legal regulation of labour is not an exception, so the issue of the sources of international legal labour regulation draws attention.

Implementation of international legal norms in the field of labour consists of two stages: 1) statutory form of the Ukraine's consent to be bound by international treaty; 2) implementation of undertaken international obligations. Ukraine, under the Agreement on Partnership and Cooperation with the European Union, signed June 14, 1994, headed for the Ukraine's integration into the European Union. Moreover, the Article 2 of the Agreement on Partnership and Cooperation between Ukraine and the European Communities and their Member States declares that respect for democratic